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8 UNITED STATES DISTRICT COURT
9 CENTRAL DISTRICT OF CALIFORNIA
10 SOUTHERN DIVISION

11 UNITED STATES OF AMERICA,
12 Plaintiff,
13 vs.
14 NAGESH SHETTY, ET AL.,
15 Defendants.
16

Case No. SACV12-930 DOC (MLGx)
NOTICE OF FILING OF NOTICE OF
PENDENCY OF ACTION (LIS PENDENS)
FOR PARCEL NO. 447-421-02
Cal. Code Civ. Proc. § 405.22

17
18 Please take notice that, by attaching it hereto, the United States hereby
19 files a copy of the Notice of Pendency of Action (Lis Pendens) for the real property
20 therein that is the subject of the above-captioned case, located in the County of
21 Orange with parcel no. 447-421-02.

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25
26 Dated: 12/26/2012

ANDRE BIROTTE, JR.
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14 UNITED STATES DISTRICT COURT
15 CENTRAL DISTRICT OF CALIFORNIA
16 SOUTHERN DIVISION

17 UNITED STATES OF AMERICA,
18 Plaintiff,
19 vs.

20 NAGESH SHETTY, as an individual and as
21 trustee of the Shetty Family Trust; ANITA
22 SHETTY, as an individual and as trustee of
23 the Shetty Family Trust; RICHARD
24 D'SOUZA, a.k.a. RICHARD D'SOUSA or
25 RICHARD DE SOUZA; MARIE SHETTY as
26 successor to the estate of SUBBAYYA
27 SHETTY; MAHABALA SHETTY; DAVID M.
28 DUDLEY; STATE OF CALIFORNIA, through
its agency THE FRANCHISE TAX BOARD;
ORANGE COUNTY TREASURER-TAX
COLLECTOR; UNITED MERCHANTS
ASSOCIATION, a California Corporation;
MIDFIRST BANK; NCO PORTFOLIO
MANAGEMENT; CITIMORTGAGE, INC.;
CAPITAL ONE; MESA VERDE PLAZA, LP As
Successor In Interest to Mesa Verde
Plaza, A California General Partnership;
U.S. BANK, N.A. as Trustee for the
registered holders of Structured Asset
Securities Corporation Mortgage Pass-
Through Certificates, Series 2007-TCL;
and DIVERSIFIED ACCEPTANCE
CORPORATION, dba M. LEONARD AND
ASSOCIATES, as successor in interest to
UNITED MERCHANTS ASSOCIATION,

Defendants.

Recorded in Official Records, Orange County
Renee Ramirez, Assistant Clerk-Recorder



NO FEE

* \$ R 0 0 0 5 4 0 8 4 1 0 \$ *

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47 405 N25 7

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Case No. SACV12-930 DOC (MLGx)

NOTICE OF PENDENCY OF ACTION
(LIS PENDENS) CCP § 405

Titleholder: RICHARD D'SOUZA

Property Address:
31 CAPOBELLA, IRVINE, CALIFORNIA

Assessor's Parcel No:
447-421-02

U.S. GOVERNMENT
TO BE RECORDED BY COUNTY
RECORDER WITHOUT ADVANCE
PAYMENT OF FILING FEE
CAL. GOVERNMENT CODE § 27202

1
2 PLEASE TAKE NOTICE that the United States of America filed a COMPLAINT
3 (1) TO REDUCE JOINT FEDERAL TAX ASSESSMENTS TO JUDGMENT; (2) FOR A
4 DETERMINATION THAT REAL PROPERTY IS TITLED TO RICHARD D'SOUZA AS
5 NOMINEE OR IN RESULTING TRUST FOR THE BENEFIT OF NAGESH SHETTY AND
6 ANITA SHETTY; (3) TO SET ASIDE FRAUDULENT TRANSFER OF REAL PROPERTY
7 FROM NAGESH SHETTY AND ANITA SHETTY TO RICHARD D'SOUZA; and (4) TO
8 FORECLOSE FEDERAL TAX LIENS ON REAL PROPERTIES against the above-named
9 parties at case no. SACV12-930 DOC (MLGx) in the United States District Court for
10 the Central District of California.

11 The Complaint seeks an order of foreclosure upon real property located at
12 31 CAPOBELLA, IRVINE, CALIFORNIA, within the county of Orange, with assessor's
13 parcel no. 447-421-02, legally described as:

14 LOT 47 OF TRACT NO. 12713, IN THE CITY OF IRVINE, COUNTY OF ORANGE,
15 STATE OF CALIFORNIA, AS SHOWN ON A MAP RECORDED IN BOOK 586, PAGES 27-
16 32 INCLUSIVE OF MISCELLANEOUS MAPS, RECORDS OF ORANGE COUNTY
17 CALIFORNIA.

18 Pursuant to a Grant Deed executed March 31, 1996 recorded in Orange
19 County at instrument no. 19960305240 on June 17, 1996, the property is held in
20 the name of Richard D'Souza. The Complaint seeks an order determining that
21 said property is held by Richard D'Souza for the benefit of its true owners, Nagesh
22 Shetty and Anita Shetty (also known as A. Nagesh Shetty and Anita Edviz Shetty)
23 or to set aside the transfer of said property to Richard D'Souza.


24 The following individuals and entities have been named as parties to this
25 action: NAGESH SHETTY, as an individual and as trustee of the Shetty Family Trust;
26 ANITA SHETTY, as an individual and as trustee of the Shetty Family Trust; RICHARD
27 D'SOUZA, a.k.a. RICHARD D'SOUSA or RICHARD DE SOUZA; MARIE SHETTY as
28 successor to the estate of SUBBAYYA SHETTY; MAHABALA SHETTY; DAVID M.

1 DUDLEY; STATE OF CALIFORNIA, through its agency THE FRANCHISE TAX BOARD;
2 ORANGE COUNTY TREASURER-TAX COLLECTOR; UNITED MERCHANTS
3 ASSOCIATION, a California Corporation; MIDFIRST BANK; NCO PORTFOLIO
4 MANAGEMENT; CITIMORTGAGE, INC.; CAPITAL ONE; MESA VERDE PLAZA, LP As
5 Successor In Interest to Mesa Verde Plaza, A California General Partnership; U.S.
6 BANK, N.A. as Trustee for the registered holders of Structured Asset Securities
7 Corporation Mortgage Pass-Through Certificates, Series 2007-TCl; and
8 DIVERSIFIED ACCEPTANCE CORPORATION, dba M. LEONARD AND ASSOCIATES, as
9 successor in interest to UNITED MERCHANTS ASSOCIATION.

10
11 Respectfully submitted,

12 ANDRÉ BIROTTE, JR., United States Attorney
13 SANDRA R. BROWN, AUSA,
14 Chief, Tax Division

15 Dated: 11/2/2012

16 
17 DANIEL LAYTON
18 Assistant United States Attorney
19 Attorneys for the United States of America
20
21
22
23
24
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26
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28

PROOF OF SERVICE BY MAILING

I am over the age of 18 and not a party to the within action. I am employed by the Office of the United States Attorney, Central District of California. My business address is 300 North Los Angeles Street, Suite 7211, Los Angeles, California 90012.

On **November 6, 2012**, I served Notice of Pendency of Action (Lis Pendens) CCP § 405 on the person and entity name below by enclosing a copy in an envelope addressed as shown below and placing the envelope for collection and mailing on the date and at the place shown below following our ordinary office practices:

SEE ATTACHED

Additionally, the following parties are being served by first class mail international, registered, return receipt:

Richard D'Souza
aka Richard DeSouza
72 Wilclay Avenue
Markham, Ontario, Canada L3S 1R1

I am readily familiar with the practice of this office for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

Date of mailing: **November 6, 2012**.

Place of mailing: Los Angeles, California

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on: **November 6, 2012**, Los Angeles, California.


MARIA LUISA Q. BULLARD

ATTACHMENT TO PROOF OF SERVICE (Page 1 of 3)

The following were served by certified mail, return receipt requested:

Marla K Markman
CAAG - Office of Attorney General of California
Attorneys for the State of California, Franchise Tax Board
300 S. Spring St, Ste 1702
Los Angeles, CA 90013-1230

Marisa Matsumura
Office of Orange County Counsel
Attorneys for Orange County Treasurer-Tax Collector
P.O. Box 1379
Santa Ana, CA 92702

Mahabala Shetty
1353 Crestview Dr.
Oceanside, CA 92056

CitiMortgage, Inc.
701 60th St. N.
Sioux Falls, SD 57104

Jennifer J. Maas, Attorney at Law
WOLFE & WYMAN LLP
Attorneys for CitiMortgage, Inc.
2301 Dupont Drive, Suite 300 • Irvine, CA 92612

Marie Shetty, as successor in interest to Subbayya Shetty
1068 Piney Z Plantation Road
Tallahassee, FL 32308

Diversified Acceptance Corporation, dba M. Leonard and Associates
14520 Erwin St.
Van Nuys, CA 91411

Midfirst Bank
501 NW Grand Blvd
Oklahoma City, OK 73118

MESA VERDE PLAZA, LP
1525 Mesa Verde Dr. E, Suite 209
Cosa Mesa, CA 92626

Boyd Hudson
Attorney for Richard D'Souza aka Richard DeSouza
251 S. Lake Ave. Ste 930
Pasadena, CA 91101

ATTACHMENT TO PROOF OF SERVICE (Page 2 of 3)

Orange County Treasurer-Tax Collector
11 Civic Center Plaza, Room G-58
Santa Ana, CA 92702

David M. Dudley
3415 S. Sepulveda Blvd., Ste. 320
Los Angeles, CA

Franchise Tax Board
9645 Butterfield Way
Sacramento, CA 95827

Anita Shetty
9332 Gateshead Dr.
Huntington Beach, CA 92646

Nagesh Shetty
9332 Gateshead Dr.
Huntington Beach, CA 92646

NCO Portfolio Management
3 ADA, Irvine, CA 92618

NCO Portfolio Management
c/o CT Corporation
818 W. Seventh St., 2nd Floor
Los Angeles, CA 90017

Capital One
1680 Capital One Dr.
McLean, VA 22102

U.S. Bank
U.S. Bancorp Center
800 Nicollet Mall
Minneapolis, MN 55402

Sara Firoozeh
HOUSER
& ALLISON, APC
Attorneys for U.S. Bank
9970 Research Drive
Irvine, CA 92618

ATTACHMENT TO PROOF OF SERVICE (Page 3 of 3)

The following party was served by first class mail international, registered, return receipt requested:

Richard D'Souza
Aka Richard DeSouza
72 Wilclay Ave.
Markham, Ontario, Canada L3S 1R1

PROOF OF SERVICE BY MAILING

I am over the age of 18 and not a party to the within action. I am employed by the Office of the United States Attorney, Central District of California. My business address is 300 North Los Angeles Street, Suite 7211, Los Angeles, California 90012.

On **December 27, 2012**, I served
Notice of Filing of Notice of Pendency of Action (Lis Pendens) For Parcel No. 447-421-02

on the person and entity name below by enclosing a copy in an envelope addressed as shown below and placing the envelope for collection and mailing on the date and at the place shown below following our ordinary office practices. I am readily familiar with the practice of this office for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

SEE ATTACHED.

Date of mailing: **December 27, 2012**.

Place of mailing: Los Angeles, California

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on: **December 27, 2012**, Los Angeles, California.



MARIA LUISA Q. BULLARD

USA V. NAGESH SHETTY
SA CV 12-930 DOC(MLGx)

SERVICE LIST:

N. Kelly Hoang
Attorney for Nagesh and Anita Shetty
600 Anton Blvd., 11th Floor
Costa Mesa, CA 92626

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Attorneys for the State of California, Franchise Tax Board
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Los Angeles, CA 90013-1230

Mark Batarse
Office of Orange County Counsel
Attorneys for Orange County Treasurer-Tax Collector
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